IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 450 OF 2004

The Director of Income-tax
(Exemptions) .. Appellant

V/s

Mar Thoma Syrian Church .. Respondent

Mr.Sharma for the Appellant.

CORAM : H.L. GOKHALE & J.P. DEVADHAR, JJ.

DATE : 22ND AUGUST 2006

P.C. :

1. Heard Mr.Sharma in support of this appeal.

2. The appeal seeks to challenge the order passed by the Income Tax Appellate Tribunal dated 4th August 2003 concerning the assessment of the Respondent Church for the year 1993-94. Mr.Sharma has raised two points. Firstly, he submitted that a document in the nature of receipt issued to a donor was filed during the course of the proceedings in the Tribunal. His submission is that it should not have been permitted. The second submission of Mr.Sharma is that a separate permission was necessary to justify the building fund which the Respondent had started and for that he relied upon a

judgment of the Apex Court in **Shreeram Religious & Charitable Trust v. C.I.T. - 233 I.T.R. 53**. As far as the first part is concerned, the fact remains that the necessary receipt was produced in the Tribunal. Strict rules of evidence cannot be brought in while looking into the proceeding of a quasi-judicial authority. As far as the permission for the particular fund is concerned, the Respondent had an earmarked fund of capital nature known as "Silver Jubilee Fund" and for extension of the school building of the Respondent that donation was being collected. In our view, there is no reason to interfere with the order passed by the Tribunal. Appeal is dismissed.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR J.)